

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Pre Split) to FMS (Post Split) Reconciliation
October 2002

Account	FMS (Pre Split) As of 10-31-02 (RD 12-5-02)	FMS (Post Split) As of 10-31-02 (RD 12-6-02)	Beginning Balance Difference	DIFFERENCE	COMMENTS
101001	12,971,813,181.41	12,971,813,181.41	-	-	No difference.
101012	(942,616,978.95)	(942,616,978.95)	-	-	No difference.
101013	(1,573,594.00)	(1,573,594.00)	-	-	No difference.
101022	(14,726,627,263.48)	(14,412,365,664.32)	-	(314,261,599.16)	Still researching difference.
101052	1,311,786.75	1,311,786.75	-	-	No difference.
101053	438,115,520.83	438,115,520.83	-	-	No difference.
101062	390,218.91	390,218.91	-	-	No difference.
101063	13,757,272,524.00	13,757,272,524.00	-	-	No difference.
101072	(6,577,780,246.19)	(6,577,780,246.19)	-	-	No difference.
101073	849,308,427.47	849,308,427.47	-	-	No difference.
1010			\$ -	\$ (314,261,599.16)	
131000	2,120,387,381.00	2,120,387,381.00	-	-	No difference.
131004	4,333,313.93	4,333,313.93	-	-	No difference.
131007	106,528,886.86	106,528,886.86	-	-	No difference.
131900	(1,365.00)	(1,365.00)	-	-	No difference.
			-	-	
134000			-	-	No difference.
134001	2,166,463,059.84	2,166,463,059.84	-	-	No difference.
134004	501,773,778.04	501,773,778.04	-	-	No difference.
1340			\$ -	\$ -	
135000	674,427,793.24	674,427,793.24	-	-	No difference.
135001	76,145,186,714.97	76,145,186,714.97	-	-	No difference.
135003	339,065,299.51	339,065,299.51	-	-	No difference.
135005	4,018,431,055.63	4,018,431,055.63	-	-	No difference.
135006	(165,451,238.56)	(165,451,238.56)	-	-	No difference.
135095			-	-	
1350			\$ -	\$ -	
135900			-	-	
135995			-	-	
136000	4,971,448.56	4,971,448.56	-	-	No difference.
139900	(3,204,591,688.45)	2,187,362,737.81	(5,391,954,426.26)	-	Beginning Balance Difference
211000	(81,171,018.17)	(81,171,018.17)	-	-	No difference.
			-	-	
212000	781,070,986.00	781,070,986.00	-	-	No difference.
212010			-	-	No difference.
212020	96,399,641.02	(217,861,958.14)	-	314,261,599.16	Still researching difference.
212060			-	-	No difference.
2120			\$ -	\$ 314,261,599.16	
219000	4,753,987,896.52	(637,966,529.74)	5,391,954,426.26	-	Beginning Balance Difference
221000	(0.05)	(0.05)	-	-	No difference.
251000	(89,497,869,731.37)	(89,497,869,731.37)	-	-	No difference.
31000	(4,281,534,599.82)	(4,281,534,599.82)	-	-	No difference.
331000	(0.06)	(0.06)	-	-	No difference.
404700	(6,219,492,759.00)	(6,660,024,110.00)	440,531,351.00	-	Beginning Balance Difference
406000	10,644,829,296.25	11,060,781,824.93	(415,952,528.68)	-	Beginning Balance Difference
407000	972,030,656.68	(32,606.32)	972,063,263.00	-	Beginning Balance Difference
414200	44,347,701,643.00	22,351,862,199.00	21,995,839,444.00	-	Beginning Balance Difference
414500	(20,604,900,976.00)		(20,604,900,976.00)	-	Beginning Balance Difference
414600			-	-	No difference.
414800			-	-	No difference.
414900	5,861,504,051.31		5,861,504,051.31	-	Beginning Balance Difference
420100	33,123,746,032.80		33,123,746,032.80	-	Beginning Balance Difference
420102			-	-	No difference.
426100	36,872,668.14	36,872,668.14	-	-	No difference.
426200	1,158,744,283.87	1,158,744,283.87	-	-	No difference.
426300	152,174,561.89	152,174,561.89	-	-	No difference.
426600	94,965,904.17	94,965,904.17	-	-	No difference.
427700	32,606.32	32,606.32	-	-	
431000	7,867,337.00		7,867,337.00	-	Beginning Balance Difference
445000	(20,208,849,328.87)	(5,843,515,133.00)	(14,365,334,195.87)	-	Beginning Balance Difference
451000	(18,964,979,646.39)	(18,964,979,646.39)	-	-	No difference.
459000	1,442,792,097.07	1,442,790,024.39	2,072.68	(0.00)	Beginning Balance Difference

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Direct Student Loan Financing Fund (4253X)
FMS (Pre Split) to FMS (Post Split) Reconciliation
October 2002

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461000	(570,071,518.23)	(570,071,518.23)	-	-	No difference.
480100	(8,040,091,298.45)	(2,929,757,647.58)	(5,424,595,250.03)	314,261,599.16	Still researching difference.
480200	(573,451,211.38)	596,683,068.88	(855,872,681.10)	(314,261,599.16)	Still researching difference.
487100			-	-	No difference.
490100	(225,402,359.54)		(225,402,359.54)	-	Beginning Balance Difference
490200	(22,436,022,040.64)	(1,926,526,480.07)	(20,509,495,560.57)	-	Beginning Balance Difference
531000	(252,125,648.64)	(252,125,648.64)	-	-	No difference.
910000	(45,962,140,949.50)	(45,962,140,949.50)	-	-	No difference.
920000	60,419,889,555.08	60,419,889,555.08	-	-	No difference.
930000	(14,457,748,605.58)	(14,457,748,605.58)	-	-	No difference.
956000	(14,824,736.65)	(14,824,736.65)	-	-	No difference.
956001	111,632.24	111,632.24	-	-	No difference.
956002	(18,410,229.12)	12,797,110.88	-	(31,207,340.00)	The 9560 and 9561 series of accounts offset.
956003	(161,503.39)	(161,503.39)	-	-	No difference.
956004	78,158.98	78,158.98	-	-	No difference.
956005	58,890,191.93	70,447,012.31	-	(11,556,820.38)	The 9560 and 9561 series of accounts offset.
956006			-	-	No difference.
956007	11,220,079.00	11,220,079.00	-	-	
9560			\$ -	\$ (42,764,160.38)	
956100	14,824,736.65	14,824,736.65	-	-	No difference.
956101	(111,632.24)	(111,632.24)	-	-	No difference.
956102	18,514,687.37	(12,692,652.63)	-	31,207,340.00	The 9560 and 9561 series of accounts offset.
956103	161,503.39	161,503.39	-	-	No difference.
956104	(78,158.98)	(78,158.98)	-	-	No difference.
956105	(58,890,191.93)	(70,447,012.31)	-	11,556,820.38	The 9560 and 9561 series of accounts offset.
956106			-	-	No difference.
956107	(11,220,079.00)	(11,220,079.00)	-	-	
9561			\$ -	\$ 42,764,160.38	
999001			-	-	No difference.
999900			-	-	No difference.
	0.00		\$ -	\$ (0.00)	

Prepared By: _____
Brenda J. Rowser

Date: _____

Reviewed By: _____
KC Abadian

Date: _____

Reviewed By: _____
Cynthia Heath
Accounting Director

Date: _____

***** This represents a post split FSA Trial Balance created to comply with credit reform requirements.

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Pre Split) to FMS (Post Split) Differences
October 2002

Account	Detail				Total Difference As of 9-30-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Amount			
101022	Beginning Balance Difference			0.00	(314,261,599.16)		
	Oct.	A10	3302A	(857,158,237.02)		(857,158,237.02)	Still researching difference.
	Oct.	A10	3302A	857,158,237.02		857,158,237.02	Still researching difference.
	Oct.	A11	3302A	(157,130,799.58)		(157,130,799.58)	Still researching difference.
	Oct.	A11	3302A	(157,130,799.58)		(157,130,799.58)	Still researching difference.
				Sub-Total		(314,261,599.16)	
212020	Beginning Balance Difference			0.00	314,261,599.16		
	Oct.	A10	3302A	129,934,281.56		129,934,281.56	Still researching difference.
	Oct.	A10	3302A	(129,934,281.56)		(129,934,281.56)	Still researching difference.
	Oct.	A11	3302A	(33,534,640.54)		(33,534,640.54)	Still researching difference.
	Oct.	A11	3302A	347,796,239.70		347,796,239.70	Still researching difference.
				Sub-Total		314,261,599.16	
480100	Beginning Balance Difference			(5,424,595,250.03)	314,261,599.16		
	Oct.	A10	3302A	(1,370,455,183.44)		(1,370,455,183.44)	Still researching difference.
	Oct.	A10	3302A	2,244,187,022.00		2,244,187,022.00	Still researching difference.
	Oct.	A10	3302A	(15,707,415.02)		(15,707,415.02)	Still researching difference.
	Oct.	A10	3302A	(857,158,237.02)		(857,158,237.02)	Still researching difference.
	Oct.	A10	3302A	2,709,088.38		2,709,088.38	Still researching difference.
	Oct.	A10	3302A	(3,575,274.90)		(3,575,274.90)	Still researching difference.
	Oct.	A11	3302A	(1,227,073,748.98)		(1,227,073,748.98)	Still researching difference.
	Oct.	A11	3302A	1,724,882,261.00		1,724,882,261.00	Still researching difference.
	Oct.	A11	3302A	(181,083,179.89)		(181,083,179.89)	Still researching difference.
	Oct.	A11	3302A	344,307,803.80		344,307,803.80	Still researching difference.
	Oct.	A11	3302A	(346,771,536.77)		(346,771,536.77)	Still researching difference.
	Oct.	A22		(17,967,116.00)		(17,967,116.00)	Still researching difference.
	Oct.	A22	4102A	(75,796,804.00)		(75,796,804.00)	Still researching difference.
	Oct.	A22	4201A	93,763,920.00		93,763,920.00	Still researching difference.
				Sub-Total		314,261,599.16	
480200	Beginning Balance Difference			(855,872,681.10)	(314,261,599.16)		
	Oct.	A10		289,218,340.49		289,218,340.49	Still researching difference.
	Oct.	A10	3302A	(1,110,481,842.98)		(1,110,481,842.98)	Still researching difference.
	Oct.	A10	3302A	857,158,237.02		857,158,237.02	Still researching difference.
	Oct.	A10	3302A	45,723.14		45,723.14	Still researching difference.
	Oct.	A10	3302A	(2,709,088.38)		(2,709,088.38)	Still researching difference.
	Oct.	A10	3302A	(33,231,369.29)		(33,231,369.29)	Still researching difference.
	Oct.	A11		(6,796,870.77)		(6,796,870.77)	Still researching difference.
	Oct.	A11	3302A	181,083,179.89		181,083,179.89	Still researching difference.
	Oct.	A11	3302A	(161,700,564.75)		(161,700,564.75)	Still researching difference.
	Oct.	A11	3302A	4,360.12		4,360.12	Still researching difference.
	Oct.	A11	3302A	(326,851,703.65)		(326,851,703.65)	Still researching difference.
				Sub-Total		(314,261,599.16)	

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October 2002

Prepared By: _____ Date: _____
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Cynthia Heath, Accounting Division Director

***** This represents a post split FSA Trial Balance created to comply with credit reform requirements.